



Cass County Information Technology

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TESTIMONY ON HOUSE BILL NO. 1572

Senate Finance and Taxation Committee

Chairman Weber and members of the Committee,

My Name is Bob Henderson, Director of Information Technology for Cass County. Thank you for this opportunity to provide testimony on HB 1572. I am here to oppose the bill as proposed, specifically regarding the language that requires "verification of receipt to an email address." While providing taxpayers with the option to receive notices via email is a fantastic modernization effort, the expectation of verifying receipt is neither practical nor technically reliable.

Concerns with "Verification of Receipt" via Email (Section 4, Page 5 line 1-3)

1. **Email Does Not Guarantee Delivery or Receipt**

Unlike certified mail, email lacks a standardized, legally recognized mechanism to confirm that a recipient has actually seen or acknowledged a message. Even if an email is successfully sent, it can be filtered as spam, blocked by security settings, or ignored without a way to verify that the taxpayer received or read it.

2. **Read Receipts and Delivery Confirmations Are Unreliable**

Many email platforms either do not support read receipts or allow recipients to disable them. Additionally, delivery confirmation only indicates that an email was accepted by a email server—it does not prove that it reached the intended inbox, let alone that the taxpayer saw it.

3. **Legal and Practical Ambiguities**

If "verification of receipt" is required, what constitutes sufficient proof? Must taxpayers actively acknowledge receipt for it to be valid? What happens if a taxpayer claims they never saw the email despite it being sent? This ambiguity could lead to disputes, unnecessary administrative burdens, and potential legal challenges.

Recommendation

Rather than requiring verification of receipt, the legislation should be revised to reflect the practical limitations of email communication. The requirement for verified receipt is neither technically feasible nor legally reliable, creating unnecessary ambiguity and potential disputes. To address this, the words **"to the property owner directed with verification of receipt"** should be struck from **Page 5, line 1**. This revision maintains the intent of the section while ensuring a reasonable and enforceable standard for Counties.

Thank you for your time and consideration.

Sincerely,

Bob Henderson
Director of Information Technology
Cass County Government